Supreme Court of the United States.

No. 122.—October Term, 1904.

D. E. Wheeler and D. W. Ridenour, Partners, doing business under the Firm Name and Style of Wheeler & Ridenour, Petitioners, *vs.* The County of Plumas.

On writ of certiorari to the United States Circuit Court of Appeals for the Ninth Circuit.

[February 20, 1905.]

Mr. Justice McKenna delivered the opinion of the Court.

This case was submitted with *Flanigan* v. *Sierra County*. It is also an action for the recovery of a sum of $2,100, alleged to be due for license tax, and $50 damages. The taxes were imposed under an ordinance of the county of Plumas, substantially similar to the ordinance passed on in *Flanigan* v. *Sierra County*. The action was brought in the Superior Court of Plumas County and removed, upon the petition of the petitioners herein, to the Circuit Court for the Northern District of California. In that court petitioners demurred to the complaint, which, being overruled, and they declining to answer, judgment was taken against them by default. It was affirmed by the Circuit Court of Appeals.

The questions are identical with those passed on in *Flanigan* v. *Sierra County*, and on the authority of that case the

Judgment is reversed and cause remanded for further proceedings.

True copy.

Test:

Clerk Supreme Court, U. S.